



IOWA DEPARTMENT OF PUBLIC HEALTH AUDIT

Audit Report. The State Auditor's Office recently released the audit report on the Iowa Department of Public Health (IDPH) for FY 2015. The IDPH exercises general supervision over public health programs, promotes health and sanitation, carries out specific responsibilities required by law, and administers state and federal laws related to public health and vital records. The Department also exercises administrative authority over the medical, dental, pharmacy, and nursing boards.

Audit Findings. The report included two items related to the State's Single Audit Report:

- Two instances where the IDPH drew down federal funds in excess of \$50,000 and the cash balances sat for six to eight days.
- The IDPH did not report subaward information for one subrecipient as required by the Federal Funding Accountability and Transparency Act.

Findings related to Internal Controls included:

- Capital Asset requirements: Capital asset disposal tracking needs to be improved, assets not being listed on the IDPH inventory, and not keeping the Bioterrorism Program asset listing current.
- Segregation of Duties: The Dental Board preparation and reconciliation functions are not segregated from those for recording and accounting for cash receipts. The Board of Pharmacy internal listing of receipts is not prepared by the mail opener.
- Cash Management: There were three instances where the Maternal, Infant, and Early Childhood Home Visitation Program drew down federal funds and had cash balances in excess of \$50,000 for seven to 17 days.
- Vital Records: Documentation of deposited fees does not link to the supporting vital records.

Findings related to Statutory Requirements included:

- Meeting minutes for FY 2015 did not include the individual votes of the Board of Public Health members. Iowa Code section [21.3](#) requires each governmental entity to keep minutes of all meetings. Minutes shall show the results of each vote taken and information sufficient to indicate the vote of each member present.
- The IDPH did not set a targeted small business (TSB) procurement goal for FY 2015 that was greater than the actual TSB spending level in FY 2014. Iowa Code section [73.16](#) requires each state agency or department director to establish a TSB procurement goal for each fiscal year, and requires that this goal be established at a level exceeding actual procurement levels from the previous year.

Recommendations and Responses. The Auditor made recommendations on compliance for all of the items outlined above. The IDPH submitted responses for improvement that were accepted by the Auditor.

Additional Information. The complete audit report is available [here](#).

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